

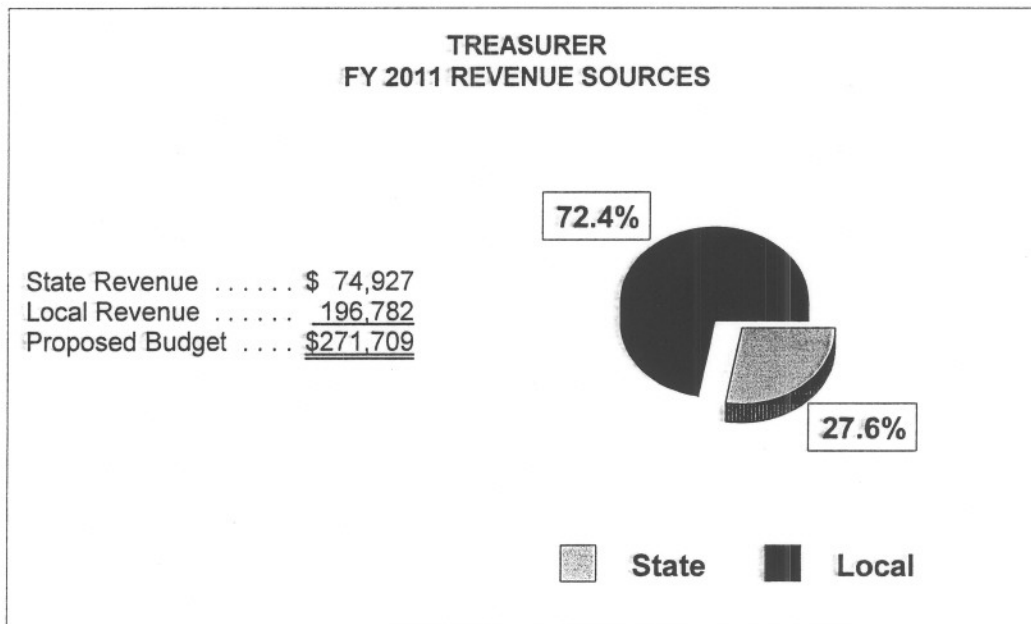
TREASURER

This budget has decreased from \$276,516 last year to \$271,709 this year representing a 1.74% overall decrease. Notwithstanding the overall decrease, local funding was increased 9.3% to partially mitigate funding reductions from the Commonwealth. Changes from last year include:

- 1) LINE 1100 - SALARIES AND WAGES - level-funded from FY 2010. Adjustments for fringe benefits are also included in line(s) 2100, 2210, 2215 and 2400. Please note that the VRS contribution rate increased from 10.54% to 11.28% in FY 2011. The Group Life contribution rate increased from 0.79% to 1.11%.
- 2) LINE 1300 - PART-TIME SALARIES - a decrease of \$3,500 as requested.
- 3) LINE 2300 - HOSPITAL PLAN - increased by \$2,244, based upon the cost of increased health insurance premiums. A proportionate share of the increase is also passed on to employees.
- 4) LINE 3325 - CONTRACTUAL SERVICES - increased by \$36 as requested.
- 5) LINE 3600 - ADVERTISING - decreased \$125 as requested.
- 6) LINE 5230 - TELECOMMUNICATIONS - decreased \$12 as requested.
- 7) LINE 5500 - TRAVEL, CONVENTION, EDUCATION - level-funded at \$800 (an additional \$200 was requested).
- 8) LINE 5810 - DUES AND MEMBERSHIPS - decreased \$165 as requested.
- 9) LINE 6021 - COUNTY LICENSE TAGS - decreased \$4,800 based upon elimination of the decal program in FY 2010.

Other lines were level funded.

Please see revenue projections on the following page.



		----- Prior Years -----			----- Current Year -----		--2010/2011 Budget Year----		
		Expenditure 2006/2007	Expenditure 2007/2008	Expenditure 2008/2009	Adopted Budget	Actual On 2010/02	Department Request	County Admin Recommends	Adopted Budget
12410	* TREASURER *								
12410-1100	SALARIES & WAGES REGULAR	143,693	165,170	168,130	168,130	112,087	168,130	168,130	
12410-1300	PART-TIME SALARIES	3,288	5,395	3,939	3,500	1,290			
12410-2100	FICA	10,738	12,608	12,706	13,130	8,339	12,862	12,862	
12410-2210	RETIREMENT	9,541	10,720	16,510	17,721	11,814	18,965	18,965	
12410-2215	RETIREMENT - EMPLOYEE SHARE	7,185	8,258	8,407	8,407	5,604	8,407	8,407	
12410-2300	HOSPITAL PLAN	17,715	17,922	18,544	20,304	13,536	22,548	22,548	
12410-2400	GROUP INSURANCE	1,624	1,652	1,379	1,328	886	1,867	1,867	
12410-2500	INSURANCE MISC & REIMB	960	794	385					
12410-2600	UNEMPLOYMENT INSURANCE	90	117	137		6			
12410-2700	WORKER'S COMPENSATION	218	185	286		234			
12410-3150	LEGAL SERVICES		300	248	300	150	300	300	
12410-3310	REPAIR & MAINTENANCE				170		170	170	
12410-3320	MAINTENANCE SERVICE CONTRACTS	294	294	294	300	220	300	300	
12410-3325	CONTRACTUAL SERVICES	1,603	1,638	1,736	1,684	958	1,720	1,720	
12410-3600	ADVERTISING	159	164	90	300		175	175	
12410-4100	DATA PROCESSING SERVICE	3,855	3,855	3,855	3,855	3,855	3,855	3,855	
12410-5210	POSTAL SERVICES	8,312	8,380	8,334	12,000	9,656	12,000	12,000	
12410-5230	TELECOMMUNICATIONS	1,430	1,336	1,369	1,362	791	1,350	1,350	
12410-5240	DAY DIRECT COMMUNICATION	6,408	2,190	3,606	2,000	6,959	2,000	2,000	
12410-5500	TRAVEL CONVENTION, EDUCATION	432	1,458	1,311	800	951	1,000	800	
12410-5810	DUES & MEMBERSHIP	235	235	235	425	240	260	260	
12410-5848	BANK CHARGES	5,297	15,794	46,493	4,500	26,940	4,500	4,500	
12410-6001	OFFICE SUPPLIES	7,649	7,918	7,282	11,500	11,590	11,500	11,500	
12410-6021	COUNTY LICENSE TAGS	3,839	4,159	4,789	4,800	5,413			
12410-8201	EQUIPMENT								
	--TOTAL DEPARTMENT--	234,565	270,542	310,065	276,516	221,519	271,909	271,709	
TOTAL - * TREASURER *		234,565	270,542	310,065	276,516	221,519	271,909	271,709	
TOTAL FOR FUND		234,565	270,542	310,065	276,516	221,519	271,909	271,709	
FINAL TOTAL		234,565	270,542	310,065	276,516	221,519	271,909	271,709	

NAME	POSITION	DATE HIRED	YEARS OF SERVICE **	GRADE	SALARY LOW 2010 - 2011	RANGE HIGH	2009-2010 CURRENT SALARY	PROPOSED PAY PLAN 2010-2011 ACTUAL COST
TREASURER'S OFFICE								
BRITT, DAVID K.	TREASURER	N/A		N/A	N/A	N/A	71,759	71,759
BUNN, FRANCES H.	DEPUTY TREASURER II	02/23/87	23	19	27,068	41,956	35,202	35,202
HORNE, ROSEMARY B.	DEPUTY TREASURER II	03/28/05	5	19	27,068	41,956	27,609	27,609
GRIFFIN, RHONDA	DEPUTY TREASURER III	09/27/04	5	23	32,902	50,998	33,560	33,560
								168,130

** To calculate years of service, employee must be employed prior to September of any year.

FY11 BUDGET ESTIMATES FOR
TREASURERS, DIRECTORS OF FINANCE, AND COMMISSIONERS OF THE REVENUE

(NOTE: The estimate format below includes two columns of estimated budget data for Treasurers, Directors of Finance, and Commissioners of the Revenue. The first column indicates estimated total budgeted amounts, and the second line indicates the estimated state share of reimbursements, and does not reflect the required local match, if appropriate.)

CURRENT POSITIONS

The estimate is based upon funding all Compensation Board reimbursed permanent positions approved as of March 1, 2010.

SALARY ADJUSTMENTS/ PAY FOR PERFORMANCE

No additional funding is included in the budget estimate for salary increases. No funding is provided for performance-based pay increases.

TREASURERS CAREER DEVELOPMENT PROGRAM

The 2000 General Assembly approved funding for the participation of Treasurers in a Career Development Program. Original certifications and re-certifications are a part of each year's February 1 budget request process, and associated 9.3% salary increases become effective the following July 1 for a full fiscal year. Original funding provided by the 2000 General Assembly was based upon an anticipated participation rate of 40% in FY02, and by FY08, participation reached the maximum available funds and expansion to include newly eligible participants has not been possible. Further, based upon language approved by the 2010 General Assembly that limits funding of the Treasurers' Career Development Program to individuals participating in the program on January 1, 2010, Treasurers certifying they met the minimum criteria for the Career Development Program by February 1, 2010, but that had not previously met the criteria and/or were not receiving the salary increase as of January 1, 2010, are not anticipated to receive the 9.3% salary increase in FY11. The estimate includes the cost of career development salary increases for those officers that were funded for participation in the program on January 1, 2010.

County Administrators and City Managers may wish to contact the Treasurer to determine the participation of those offices in the Career Development Program. Approved Compensation Board budgets will include pay raises that are approved for participation in this program effective July 1, 2010.

COMMISSIONERS OF THE REVENUE CAREER DEVELOPMENT PROGRAM

The 2004 General Assembly approved language and funding for the participation of Commissioners of the Revenue in a Career Development Program. Original certifications and re-certifications are a part of each year's February 1 budget request process, and associated salary increases ranging from 4.7% to 9.3% (based upon meeting certain criteria of the program) salary increases become effective the following July 1 for a full fiscal year. The funding provided by the 2004 General Assembly was based upon an anticipated participation rate of 25% in FY06, and by FY07, participation reached the maximum available funds and expansion to include newly eligible participants has not been possible. Further, based upon language approved by the 2010 General Assembly that limits funding of the Commissioners' Career Development Program to individuals participating in the program on January 1, 2010, Commissioners certifying they met the minimum criteria for the Career Development Program by February 1, 2010, but that had not previously met the criteria and/or were not receiving the salary increase as of January 1, 2010, are not anticipated to receive the 9.3% salary increase in FY11. The estimate includes the cost of career development salary increases for those officers that were funded for participation in the program on January 1, 2010.

County Administrators and City Managers may wish to contact the Commissioner of the Revenue to determine the participation of those offices in the Career Development Program. Approved Compensation Board budgets will include pay raises that are approved for participation in this program effective July 1, 2010.

DEPUTY TREASURERS AND DEPUTY COMMISSIONERS OF THE REVENUE CAREER DEVELOPMENT PROGRAMS

The 2004 General Assembly approved language and funding for the participation of Deputy Treasurers and Deputy Commissioners of the Revenue in Career Development Programs. Original certifications and re-certifications for the deputy programs are a part of each year's February 1 budget request process, and associated salary increases of 9.3% become effective the following July 1 for a full twelve months. Funding provided by the 2004 General Assembly has not been increased (other than a 2008 correction of a technical funding omission for deputy Commissioners), and by FY07 for Deputy Commissioners and FY08 for Deputy Treasurers, participation reached the maximum available funds and expansion to include newly eligible participants has not been possible. Further, based upon language approved by the 2010 General Assembly that limits funding of the Deputies' Career Development Programs to individuals participating in the program on January 1, 2010, new deputies that met the minimum criteria for the Career Development Program by February 1, 2010, but that had not previously met the criteria and/or were not receiving the salary increase as of January 1, 2010, are not anticipated to receive the 9.3% salary increase in FY11. The estimate includes the cost of career development salary increases for those deputies that were funded for participation in the program on January 1, 2010.

County Administrators and City Managers may wish to contact the Treasurer and Commissioner of the Revenue to determine the participation of those offices in the Career Development Programs. Approved Compensation Board budgets will include pay raises that are approved for participation in these programs effective July 1, 2010.

BENEFITS

Fringe Benefits are included in these estimates. FY10 funding is approved for the Compensation Board to reimburse localities for retirement contributions at the rate approved for the locality by VRS, or 2.13%, whichever is less. In FY10, contributions will be required for VRS Group Life Insurance, with a reimbursement rate of 0.13%. The Compensation Board remains funded to reimburse localities for FICA contributions at 7.65% of the taxable portion of salaries paid. FICA contributions are also reimbursed at 7.65% of the amount of salaries reimbursed for hourly wage employees.

SALARIES FOR HOURLY WAGE EMPLOYEES (TEMPORARY)

The estimate includes funding for hourly wage (temporary) salaries at the same level as approved July 1, 2009, or the amount requested by the Treasurer, Finance Director or Commissioner of the Revenue, whichever is less.

ADDITIONAL POSITIONS

The estimate does not include the allocation any new deputy Treasurer, Finance Director or Commissioner of the Revenue positions as no additional funding or positions have been approved by the General Assembly for FY11. Any potential reallocation of existing positions according to the position reallocation policy will be conducted in accordance with Compensation Board policy and included in the May 1 approved budgets.

OFFICE EXPENSES

The estimate includes funding for office expenses at the same level as approved July 1, 2009, or the amount requested by the Treasurer, Finance Director or Commissioner of the Revenue, whichever is less.

EQUIPMENT

The estimate does not include any funds for equipment purchases.

PREMIUM RECOVERIES

The estimate identifies amounts to be recovered from the first monthly payroll/expense reimbursement for the local share of premium payments made on behalf of Treasurers, Directors of Finance and Commissioners of the Revenue. For the premiums paid by the Compensation Board for the VARISK general liability insurance and surety bond, 50% is recovered from each locality on a pro-rata basis according to each office's percentage of total positions covered statewide. For the premiums paid by the

Compensation Board for the retiree health care credit, 100% is recovered from each locality on a pro-rata basis according to each office's percentage of total salaries covered statewide.

ACROSS-THE-BOARD REDUCTIONS



Currently approved base budget levels exceed reduced appropriation amounts available for FY11, and require across-the-board reductions to be implemented in FY11. The amount of the reduction for each office is based upon a 17.94% reduction from estimated reimbursement amounts for Commissioners of the Revenue, a 22.86% reduction from estimated reimbursement amounts for Treasurers, and a 28.76% reduction from estimated reimbursement amounts for Directors of Finance. A line item reduction reflecting the appropriate amount is displayed on the budget estimate to reflect the anticipated reduction in reimbursable funds for your office. Officers will receive additional information regarding implementation plans to achieve the reductions at the budgeted level, and will be asked to provide information for the formulation of final plans, prior to the Board establishing approved budgets on May 1.

**COMPENSATION BOARD ESTIMATE OF STATE FUNDS FOR FY11
AS REQUIRED BY SECTION 15.2-1636.8, CODE OF VIRGINIA**

**FIPS - 175
LOCALITY - Southampton
OFFICER - Treasurer**

	BUDGETED	REIMBURSED
OFFICER'S SALARY	70,859	60,427
STAFF SALARIES	55,757	27,879
TEMPORARY BASE	0	0
TOTAL SALARIES	126,616	88,305
FRINGE BENEFITS	12,550	8,753
OFFICE EXPENSE BASE	0	0
PREMIUM RECOVERIES		-1,813
REIMBURSABLE REDUCTION		-20,318
FY11 BUDGET ESTIMATE STATE FUNDS	139,166	74,927



D. K. BRITT, TREASURER
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OFFICE OF
The County Treasurer

Southampton County, Virginia
P.O. Box 250
Courtland, Virginia 23837

(757) 653-3025
(800) 229-3160
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March 4, 2010

Julia Williams
Finance Director
Southampton County
P O Box 400
Courtland, Virginia 23837

Julia,

With the way things are right now with revenue short falls, I have made some reductions and changes to my budget for the upcoming year. First of all I reduced the amount in a few line items. I reduced Advertising by \$125.00, Telecommunications by \$12.00, Dues and Membership by \$165.00. I took these reductions and increase two line items that needed slight increases. I added \$36.00 to contractual services and \$200.00 to travel convention and education. I have cut part-time help out completely in the amount of \$3,500.00 and I also cut out county license tags out since we are no longer sell county decals, this is an additional \$4,800.00. This is a total reduction of \$8,366.00.

The question about bank fees is one that concerns me greatly. I am looking to do a RFP on our banking service this year, to see if I can negotiate lower cost. In November I shut down the utility Lockbox which should be a savings in the area of \$1100 - \$1200 per month. The main reason for the higher banking fees is due to the increase in credit and debit card use.

Julia, I do want to make you aware, that the copy machine that is shared between Commissioner's Office and the Treasurer's Office is getting very old. It seems to be having more and more problems. The Service Tech has stated that parts for that model are becoming harder to come by or are obsolete.

If you have any questions concerning my budget please call me or stop by my office

Sincerely

David K. Britt
Treasurer, Southampton County

FUND #100 * TREASURER *

		----- Prior Years -----			----- Current Year -----		--2010/2011 Budget Year----		
		Expenditure	Expenditure	Expenditure	Adopted	Actual On	Department	County Admin	Adopted
		2006/2007	2007/2008	2008/2009	Budget	2009/12	Request	Recommends	Budget
012410	* TREASURER *								
012410-1100	SALARIES & WAGES REGULAR	143,693	165,170	168,130	168,130	84,065			
012410-1200	OVER-TIME SALARIES								
012410-1300	PART-TIME SALARIES	3,288	5,395	3,939	3,500	1,290	0		
012410-1320	ANNUAL LEAVE/COMP								
012410-1325	SICK LEAVE								
012410-1800	SALARY SUPPLEMENT								
012410-2100	FICA	10,738	12,608	12,706	13,130	6,278			
012410-2210	RETIREMENT	9,541	10,720	16,510	17,721	8,860			
012410-2215	RETIREMENT - EMPLOYEE SHARE	7,185	8,258	8,407	8,407	4,203			
012410-2300	HOSPITAL PLAN	17,715	17,922	18,544	20,304	10,152			
012410-2400	GROUP INSURANCE	1,624	1,652	1,379	1,328	664			
012410-2500	INSURANCE MISC & REIMB	960	794	385					
012410-2600	UNEMPLOYMENT INSURANCE	90	117	137		6			
012410-2700	WORKER'S COMPENSATION	218	185	286		234			
012410-3150	LEGAL SERVICES		300	248	300	150	300		
012410-3310	REPAIR & MAINTENANCE				170		170		
012410-3320	MAINTENANCE SERVICE CONTRACTS	294	294	294	300	147	360		
012410-3325	CONTRACTUAL SERVICES	1,603	1,638	1,736	1,684	751	1790		
012410-3600	ADVERTISING	159	164	90	300		175		
012410-4100	DATA PROCESSING SERVICE	3,855	3,855	3,855	3,855	3,855	3855		
012410-5210	POSTAL SERVICES	8,312	8,380	8,334	12,000	6,697	12000		
012410-5230	TELECOMMUNICATIONS	1,430	1,336	1,369	1,362	561	1350		
012410-5240	DNV DIRECT COMMUNICATION	6,408	2,190	3,606	2,000	5,861	2000		
012410-5500	TRAVEL CONVENTION, EDUCATION	432	1,458	1,311	800	951	1000		
012410-5810	DUES & MEMBERSHIP	235	235	235	425	240	260		
012410-5840	BANK CHARGES	5,297	15,794	46,493	4,500	12,972	4500		
012410-6001	OFFICE SUPPLIES	7,649	7,918	7,282	11,500	10,652	11,500		
012410-6021	COUNTY LICENSE TAGS	3,839	4,159	4,789	4,800	5,413	0		
012410-8201	EQUIPMENT								
--TOTAL DEPARTMENT--		234,565	270,542	310,065	276,516	164,002			
TOTAL - * TREASURER *		234,565	270,542	310,065	276,516	164,002			
TOTAL FOR FUND		234,565	270,542	310,065	276,516	164,002			
FINAL TOTAL		234,565	270,542	310,065	276,516	164,002			